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From:

Sent: Thu 9/18/2008 1:46 PM

To:

Cc:

Subject: RE: Signatory of Consent

An officer of the first LLC TMP can sign under state law. The IRM provisions you cite deal with the situation where the officer authorized to sign in another entity. Then you need to look to the officer that entity, etc. We are not looking for the ultimate taxpayer -- we are looking for the first live person we can find to sign under state law. As long as that person is an officer or manager under state law, he can sign even if he is not a partner or manager.